



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0274-49703515

**\*\* Recalculated \*\***

**14 Fergus County**

**0274 Moore H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Cindy Barta

**Phone #:** (406) 374-2231

(Signature)

(Date)

**Chair, Board of Trustees:** Lisa Gilbert

(Signature)

(Date)

**County Superintendant** Rhonda Long

(Signature)

(Date)

## Software

**Accounting Package:** Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
190	Donation	LOCAL		
327	Advancing Agriculture Education Program	STATE		NA
390	State Technology Grant	STATE		State
412	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	85,685.46	47,257.72	155,140.98	
02	Taxes Receivable - Real and Personal (120-149)	1,466.28	274.39	395.79	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	87,151.74	47,532.11	155,536.77	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)	206.25			
35	<b>TOTAL LIABILITIES</b>	206.25			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,466.28	274.39	395.79	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	23,297.50			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	62,181.71	47,257.72	155,140.98	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	85,479.21	47,257.72	155,140.98	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	87,151.74	47,532.11	155,536.77	

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		33,929.30	735.50	8,459.09
02	Taxes Receivable - Real and Personal (120-149)				0.41
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		33,929.30	735.50	8,459.50
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				0.41
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		33,929.30	735.50	8,459.09
52	<b>TOTAL FUND BALANCE/EQUITY</b>		33,929.30	735.50	8,459.09
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		33,929.30	735.50	8,459.50

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,514.79		9,816.15	4,909.24
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,620.01			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,134.80		9,816.15	4,909.24
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,620.01			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,514.79		9,816.15	4,909.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,514.79		9,816.15	4,909.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,134.80		9,816.15	4,909.24

# Trustees' Financial Summary

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**14 Fergus County**

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,901.94	22,423.58		110.93
02	Taxes Receivable - Real and Personal (120-149)	48.46			53.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,950.40	22,423.58		163.94
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	48.46			53.01
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,901.94	22,423.58		110.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,901.94	22,423.58		110.93
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,950.40	22,423.58		163.94

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,732.10	34,977.97		
02	Taxes Receivable - Real and Personal (120-149)		55.34		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,732.10	35,033.31		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		55.34		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	18,732.10	34,977.97		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,732.10	34,977.97		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,732.10	35,033.31		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,609.72		41,584.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	37,609.72		41,584.06	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	37,609.72		41,584.06	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	37,609.72		41,584.06	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	37,609.72		41,584.06	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	235,798.59	257,208.15
1112	District Levy - Personal Property	5,242.20	4,320.92
1114	District Levy - Pers Prop/Mobile Homes	758.20	1,554.92
1190	Penalties and Interest on Taxes	196.37	395.89
1510	Interest Earnings	558.63	702.50
3110	Direct State Aid	246,108.59	256,350.03
3111	Quality Educator	18,090.77	22,563.02
3112	At Risk Student	2,700.56	2,564.70
3113	Indian Education For All	795.60	835.20
3114	American Indian Achievement Gap	600.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	8,413.43	6,048.00
3116	Data For Achievement	585.00	800.00
3118	Natural Resource Development	1,753.81	2,877.94
3120	State Guaranteed Tax Base Aid	66,665.28	51,430.40
3444	State School Block Grant	39,739.18	39,739.18
3446	SB96 Block Grant Reimbursement	5,734.53	0.00
9710	Residual Equity Transfers In	476.83	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>634,217.57</b>	<b>647,595.85</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	304,065.40	309,967.35	
			2XX Personal Services - Employee Benefits	66,536.60	71,037.29	
			3XX Purchased Professional and Technical Services	1,227.52	200.00	
			4XX Purchased Property Services	326.10	762.15	
			5XX Other Purchased Services	302.69	423.54	
			6XX Supplies and Materials	16,786.93	5,682.84	
			810 Dues and Fees	633.00	1,324.00	
		222X	Educational Media Services			
			6XX Supplies and Materials	800.54	39.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	23,349.69	24,417.01	
			2XX Personal Services - Employee Benefits	4,870.48	5,271.64	
			3XX Purchased Professional and Technical Services	10,721.57	7,917.75	
			5XX Other Purchased Services	9,757.51	12,442.65	
			6XX Supplies and Materials	2,793.05	1,758.65	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0274-49703515

**\*\* Recalculated \*\***

**14 Fergus County**

**0274 Moore H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	1,232.15	624.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	18,249.76	18,305.72
			2XX Personal Services - Employee Benefits	6,669.32	6,675.20
			5XX Other Purchased Services	857.95	116.50
			6XX Supplies and Materials	0.00	1,450.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	21,428.87	24,213.13
			2XX Personal Services - Employee Benefits	4,294.78	4,628.37
			3XX Purchased Professional and Technical Services	928.25	169.50
			4XX Purchased Property Services	31,247.06	29,665.23
			6XX Supplies and Materials	10,235.96	7,067.86
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	23,297.50
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,551.52	4,644.00
			2XX Personal Services - Employee Benefits	2.07	0.00
			5XX Other Purchased Services	1,859.12	0.00
			6XX Supplies and Materials	4,998.07	3,300.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,199.15	1,225.28
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	906.29	1,960.26
			2XX Personal Services - Employee Benefits	7.44	0.00
			6XX Supplies and Materials	380.58	123.86
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	7,972.03	8,877.22
			2XX Personal Services - Employee Benefits	42.92	24.93
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,619.04	4,110.29
			2XX Personal Services - Employee Benefits	22.74	124.37
			6XX Supplies and Materials	5,738.91	4,750.06
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	14,706.18	10,417.65
			2XX Personal Services - Employee Benefits	22.42	60.82
			3XX Purchased Professional and Technical Services	2,020.00	2,000.00
			4XX Purchased Property Services	165.00	0.00
			5XX Other Purchased Services	2,931.85	611.79
			6XX Supplies and Materials	6,653.37	2,096.20





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			7XX Property and Equipment Acquisition	500.00	0.00	
			810 Dues and Fees	3,000.00	3,000.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	7,580.53	5,529.45	
			2XX Personal Services - Employee Benefits	272.74	15.18	
			7XX Property and Equipment Acquisition	7,532.49	0.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	1,853.00	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	18,538.55	37,260.86	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>630,538.19</b>	<b>649,442.10</b>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					64,027.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					647,595.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					649,442.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	23,297.50	Less Last Year	0.00	(4b)	23,297.50	
					23,297.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					85,479.21	(5)

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	210.15	48,504.59
	1112 District Levy - Personal Property	120.99	777.50
	1114 District Levy - Pers Prop/Mobile Homes	95.19	118.16
	1190 Penalties and Interest on Taxes	21.31	43.01
	1510 Interest Earnings	207.64	197.92
	2220 County On-Schedule Trans Reimb	10,063.95	9,346.48
	3210 State On-Schedule Trans Reimb	10,063.95	9,346.48
	3444 State School Block Grant	3,729.58	3,729.58
	3446 SB96 Block Grant Reimbursement	1,100.14	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	5.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>25,612.90</b>	<b>72,069.31</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	11,085.27	1,635.48
		2XX	Personal Services - Employee Benefits	2,391.53	392.20
	<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	3,715.52	3,771.73
		2XX	Personal Services - Employee Benefits	1,313.99	1,335.68
	<b>27XX Student Transportation Services</b>				
		1XX	Personal Services - Salaries	16,183.70	21,980.07
		2XX	Personal Services - Employee Benefits	700.04	771.84
		3XX	Purchased Professional and Technical Services	260.00	0.00
		4XX	Purchased Property Services	855.50	1,561.89
		5XX	Other Purchased Services	20.66	176.59
		6XX	Supplies and Materials	13,544.00	9,945.91
		810	Dues and Fees	100.00	207.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>50,170.21</b>	<b>41,778.89</b>



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**14 Fergus County**

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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					16,967.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,069.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,778.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,257.72	(5)



# Trustees' Financial Summary

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**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	65,193.79	70,557.28	
	1112 District Levy - Personal Property	1,356.12	1,148.73	
	1114 District Levy - Pers Prop/Mobile Homes	133.88	429.24	
	1190 Penalties and Interest on Taxes	37.47	87.03	
	1510 Interest Earnings	686.67	1,098.94	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>67,407.93</u>	<u>73,321.22</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	27XX Student Transportation Services			
		7XX Property and Equipment Acquisition		<u>0.00</u> <u>65,000.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u> <u>65,000.00</u>

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				146,819.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				73,321.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				65,000.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				155,140.98 (5)

# Trustees' Financial Summary

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**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	181.67	238.84
	2240 County Retirement Distribution	83,458.64	66,801.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>83,640.31</u>	<u>67,040.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	49,747.68	51,883.84	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,509.10	4,134.42	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	3,332.41	3,267.58	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,248.16	3,577.73	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,348.94	2,149.98	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	578.92	120.43	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	70.58	155.95	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,317.77	1,461.41	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	97.91	167.13	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	861.32	952.02	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	870.81	439.05	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,983.60	68,309.54	



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					35,198.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,040.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,309.54	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,929.30	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>190</b>	<b>Donation</b>	
	1920 Contributions/Donations from Private Sources	1,323.50
<b>327</b>	<b>Advancing Agriculture Education Program</b>	
	3270 State - Advancing Agriculture Education	2,000.00
<b>390</b>	<b>State Technology Grant</b>	
	3900 State Career & Technical Ed Entitlement	5,285.00
<b>412</b>	<b>Rural Low Income (Title VI-B-2)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	25,595.36
<b>451</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,636.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>35,839.86</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>190</b>	<b>Donation</b>				
	<b>920</b>	<b>Enterprise or Internal Service Programs</b>			
		<b>32XX</b>	<b>Enterprise Services</b>		
			3XX Purchased Professional and Technical Services		295.00
			5XX Other Purchased Services		19.68
			6XX Supplies and Materials		775.37
			<b>190 Subtotal</b>		<b>1,090.05</b>
<b>327</b>	<b>Advancing Agriculture Education Program</b>				
	<b>327</b>	<b>State - Advancing Agriculture Education</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		813.00
			6XX Supplies and Materials		819.50
			<b>327 Subtotal</b>		<b>1,632.50</b>
<b>390</b>	<b>State Technology Grant</b>				
	<b>391</b>	<b>State Career &amp; Technical Ed Entitlement - Agriculture</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		2,883.00
	<b>392</b>	<b>State Career &amp; Technical Ed Entitlement - Business</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		920.68
			6XX Supplies and Materials		335.32
	<b>394</b>	<b>State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		580.14



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		565.86
			<b>390 Subtotal</b>		5,285.00
<b>412</b>	<b>Rural Low Income (Title VI-B-2)</b>				
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		22,228.19
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials		193.95
	<b>23XX Support Services - General Administration</b>				
			6XX Supplies and Materials		1,281.32
	<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials		1,891.90
			<b>412 Subtotal</b>		25,595.36
<b>451</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		734.72
			6XX Supplies and Materials		742.28
			810 Dues and Fees		159.00
			<b>451 Subtotal</b>		1,636.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					35,238.91

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					134.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,839.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,238.91 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					735.50 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
190 Donation	1,323.50	1,090.05	233.45
327 Advancing Agriculture Education Program	2,000.00	1,632.50	367.50
390 State Technology Grant	5,285.00	5,285.00	0.00
412 Rural Low Income (Title VI-B-2)	25,595.36	25,595.36	0.00





# Trustees' Financial Summary

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## Project Reporter Summaries

### Project Reporter

451 Vo Ed Carl Perkins Basic Grant

### Total

Revenues	Expenditures	Difference
1,636.00	1,636.00	0.00
35,839.86	35,238.91	600.95



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.14	0.02
	1112 District Levy - Personal Property	0.10	2.94
	1114 District Levy - Pers Prop/Mobile Homes	0.02	0.00
	1190 Penalties and Interest on Taxes	0.00	1.35
	1510 Interest Earnings	65.24	55.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>65.50</u>	<u>59.33</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			6XX Supplies and Materials	1,600.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,600.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	8,399.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,459.09	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,050.00	3,350.00
	1510 Interest Earnings	53.32	63.51
	3260 State Driver's Education Reimbursement	0.00	1,516.57
	6100 Material Prior Period Revenue Adjustments	-38.93	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,064.39</b>	<b>4,930.08</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	3,180.00
			2XX	Personal Services - Employee Benefits	0.00	18.28
			6XX	Supplies and Materials	291.08	277.20
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	2,590.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				291.08	6,065.48	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			9,650.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			4,930.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			6,065.48 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			8,514.79 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	61.80	79.75
	1910 Rentals	7,800.00	7,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>7,861.80</b>	<b>7,379.75</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			4XX Purchased Property Services	2,754.27	4,879.50
			6XX Supplies and Materials	4,337.78	2,426.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,092.05</b>	<b>7,306.36</b>

#### Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	9,742.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,379.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,306.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,816.15	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0274-49703515

**\*\* Recalculated \*\***

**14 Fergus County**

**0274 Moore H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		34.91	30.70
	5300 Operating Transfers from Other Funds		0.00	1,853.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>34.91</u>	<u>1,883.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,838.32
			2XX Personal Services - Employee Benefits	0.00	10.57
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	476.83	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>476.83</u>	<u>1,848.89</u>

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					4,874.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,883.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,848.89 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,909.24 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

14 Fergus County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	8,488.03	8,476.14
1112	District Levy - Personal Property	189.80	144.20
1114	District Levy - Pers Prop/Mobile Homes	28.17	53.96
1190	Penalties and Interest on Taxes	7.07	13.71
1510	Interest Earnings	50.26	25.55
3281	State Technology Aid	553.63	556.96
6100	Material Prior Period Revenue Adjustments	0.00	2,590.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>9,316.96</b>	<b>11,860.52</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	5,535.80	5,001.75
		6XX	Supplies and Materials	7,860.31	2,566.60
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	2,590.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>15,986.11</b>	<b>7,568.35</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	609.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,860.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,568.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,901.94	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**14 Fergus County**

**0274 Moore H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		103.55	128.03
	3445 State Combined Fund School Block Grant		5,094.38	5,094.38
	3447 SB96 Combined Block Grant Reimbursement		1,409.45	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,607.38</b>	<b>5,222.41</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	3,294.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,294.50</b>	<b>0.00</b>

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					17,201.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,222.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,423.58	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,345.82	9,317.63
	1112 District Levy - Personal Property	208.65	154.85
	1114 District Levy - Pers Prop/Mobile Homes	30.82	59.39
	1190 Penalties and Interest on Taxes	7.86	12.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>9,593.15</b>	<b>9,544.85</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	9,000.00	9,000.00
			850 Interest on Debt	494.63	505.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>9,494.63</b>	<b>9,505.78</b>

#### Schedule Of Changes Worksheet

**Fund Code 50**

Beginning Fund Balance	71.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,544.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,505.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	110.93	(5)





# Trustees' Financial Summary

**FY2015-16**

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	95.38	111.25
	1900 Other Revenue from Local Sources	40.00	0.00
	5200 Sale or Compensation for Loss of Assets	158.46	64.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>293.84</u>	<u>175.31</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			4XX Purchased Property Services	4,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,000.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance					18,556.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					175.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,732.10	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,728.00	9,679.22
	1112 District Levy - Personal Property	217.43	164.76
	1114 District Levy - Pers Prop/Mobile Homes	32.18	61.90
	1190 Penalties and Interest on Taxes	8.36	16.31
	1510 Interest Earnings	126.47	187.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>10,112.44</b>	<b>10,109.97</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	6XX Supplies and Materials			900.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>900.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	24,868.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,109.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,977.97	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	243.70	244.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>243.70</u>	<u>244.75</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					37,364.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					244.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,609.72 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	92,804.59	76,476.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>92,804.59</u>	<u>76,476.71</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	98,205.91	77,324.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>98,205.91</u>	<u>77,324.18</u>

#### Schedule Of Changes Worksheet

**Fund Code 84**

Beginning Fund Balance	42,431.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,476.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,324.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,584.06	(5)

# Trustees' Financial Summary

FY2015-16

Submit ID: 0274-49703515

**\*\* Recalculated \*\***

14 Fergus County

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## Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	3,551.52	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	304,065.40	310,164.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,513.53	9,988.25
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,718.52	232.95
XX	XXX 26XX 41X	Energy Utility Services	31,247.06	20,328.94
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	23,297.50
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,048.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,048.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,016.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,709.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,169.28
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

FY2015-16

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**\*\* Recalculated \*\***

14 Fergus County

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	4,644.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,300.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,225.28	0.00	0.00	0.00	0.00
<b>Totals</b>			9,169.28	0.00	0.00	0.00	0.00

9,169.28

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0274-49703515

**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,335.00	0.00	0.00	0.00	1,335.00
Land Improvements	34,031.75	0.00	0.00	0.00	34,031.75
Buildings	663,294.34	0.00	0.00	0.00	663,294.34
Machinery and Equipment	296,783.26	4,238.91	95,290.00	100,563.75	295,748.42
Totals at Historical Cost	995,444.35	4,238.91	95,290.00	100,563.75	994,409.51
<b>Depreciation</b>					
Improvement Accum	5,757.37	0.00	1,526.59	0.00	7,283.96
Building Accum	474,260.99	0.00	23,789.03	0.00	498,050.02
Machinery and Equipment Accum	126,850.39	1,056.32	20,716.53	63,860.97	84,762.27
Total Accumulated Depreciation	606,868.75	1,056.32	46,032.15	63,860.97	590,096.25
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	388,575.60	3,182.59	49,257.85	36,702.78	404,313.26

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	10,918.79	0.00	0.00
General Administration (23XX)	2,383.48	0.00	0.00
Financial Administration (25XX)	0.00	0.00	0.00
Operations and Maintenance (26XX)	14,841.90	0.00	0.00
Transportation (27XX)	11,675.50	0.00	0.00
Food Service (31XX)	1,221.11	0.00	0.00
Extracurricular (34XX, 35XX)	4,991.37	0.00	0.00
Total Depreciation for FY2016	46,032.15	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

**FY2015-16**

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**\*\* Recalculated \*\***

**14 Fergus County**

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	36,777.87	1,107.51	0.00	0.00	37,885.38	0.00	37,885.38
Total Governmental Activity							
Non-bond Long-Term Liabilities	36,777.87	1,107.51	0.00	0.00	37,885.38	0.00	37,885.38
<b>Bond(s)</b>							
08/07/2009	45,000.00	0.00	9,000.00	0.00	36,000.00	9,000.00	27,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	45,000.00	0.00	9,000.00	0.00	36,000.00	9,000.00	27,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0274-49703515

**14 Fergus County**

**\*\* Recalculated \*\***

**0274 Moore H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	60,539.83	9,620.04	0.00	70,159.87
Net Pension - TRS	389,878.00	38,266.62	0.00	428,144.62